

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For The Year Ended
December 31, 2012

	General	Roads	Capital Facilities Plan
Revenues			
Taxes	\$ 19,013,699	\$ 11,025,192	\$ 1,557,393
Licenses & Permits	33,290	29,602	-
Intergovernmental	6,582,648	8,439,869	-
Charges for Services	2,440,907	234,166	-
Fines & Forfeits	1,612,821	-	-
Miscellaneous	1,759,121	45,966	227,667
Total Revenues	31,442,486	19,774,795	1,785,060
Expenditures			
Current:			
General Government Services	13,607,345	40	13,758
Security of Persons & Property	15,227,688	-	13,500
Utilities & Environment	530,840	855,154	-
Transportation	6,530	14,233,546	-
Economic Environment	51,500	-	-
Mental & Physical Health	343,735	-	-
Culture & Recreation	199,553	-	436
Debt Service:			
Principal	-	-	-
Interest & Other Debt Service	-	834	-
Capital Outlays	14,287	5,695,432	128,017
Total Expenditures	29,981,478	20,785,006	155,711
Excess of Revenues Over (Under) Expenditures	1,461,008	(1,010,211)	1,629,349
Other Financing Sources/(Uses)			
Bond Issuance Costs	-	-	-
Issuance of Refunding Bonds	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Bond Issue Premium (Discount)	-	-	-
Insurance Recoveries: Non-Capital	-	143	-
Proceeds from Sale of Capital Assets	638,115	877,227	-
Transfers-In	59,000	-	12,445
Transfers-Out	(3,192,428)	-	(1,249,769)
Total Other Financing Sources/(Uses)	(2,495,313)	877,370	(1,237,324)
Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures	(1,034,305)	(132,841)	392,025
Fund Balance as of January 1 (General Fund Restated)	11,819,168	11,863,014	6,127,000
Fund Balance as of December 31	\$ 10,784,863	\$ 11,730,173	\$ 6,519,025

See Accompanying Notes to Financial Statements

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Governmental Funds
For The Year Ended
December 31, 2012

	Other Governmental Funds	Total Governmental Funds
Revenues		
Taxes	\$ 3,303,174	\$ 34,899,458
Licenses & Permits	763,100	825,992
Intergovernmental	6,823,233	21,845,750
Charges for Services	2,101,412	4,776,485
Fines & Forfeits	23,762	1,636,583
Miscellaneous	1,144,288	3,177,042
Total Revenues	14,158,969	67,161,310
Expenditures		
Current:		
General Government Services	772,604	14,393,747
Security of Persons & Property	4,449,227	19,690,415
Utilities & Environment	1,531	1,387,525
Transportation	-	14,240,076
Economic Environment	3,568,741	3,620,241
Mental & Physical Health	3,971,076	4,314,811
Culture & Recreation	1,246,438	1,446,427
Debt Service:		
Principal	1,184,074	1,184,074
Interest & Other Debt Service	812,377	813,211
Capital Outlays	1,327,256	7,164,992
Total Expenditures	17,333,324	68,255,519
Excess of Revenues Over (Under) Expenditures	(3,174,355)	(1,094,209)
Other Financing Sources/(Uses)		
Bond Issuance Costs	(169,173)	(169,173)
Issuance of Refunding Bonds	8,680,000	8,680,000
Payment to Refunded Bond Escrow Agent	(8,926,383)	(8,926,383)
Bond Issue Premium (Discount)	418,771	418,771
Insurance Recoveries: Non-Capital	-	143
Proceeds from Sale of Capital Assets	20,069	1,535,411
Transfers-In	3,823,152	3,894,597
Transfers-Out	(75,000)	(4,517,197)
Total Other Financing Sources/(Uses)	3,771,436	916,169
Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures	597,081	(178,040)
Fund Balance as of January 1 (General Fund Restated)	9,553,243	39,362,425
Fund Balance as of December 31	\$ 10,150,324	\$ 39,184,385

See Accompanying Notes to Financial Statements